



CBIZ MHM, LLC

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Ian J. Gazes, Esq.  
Receiver for Amerindo Investment Advisors Inc. *et. al.*  
Gazes LLC  
151 Hudson Street  
New York, New York 10013

Re: SEC v. Amerindo Investment Advisors Inc. *et al.*

Dear Mr. Gazes:

In response to Ms. Shevitz letter dated October 3, 2013, I affirmatively state that in the immediate matter referenced above, CBIZ had and has no relationship with Mr. Kassimir and has never had any substantive discussions regarding Amerindo. I am now told, and never up to this point did I know, that Mr. Kassimir did testify at the trial in 2008 in his capacity as a representative of his client, Lily Cates, and frankly there would have been no reason for Mr. Kassimir to reveal that information to me. Mr. Kassimir now advises that he did testify at the trial regarding a dinner conversation he had with the defendant and the defendant's state of mind at that dinner. As stated in my previous disclosure ...

"Maurice Kassimir has an arrangement with CBIZ where he receives an annual salary of \$15,000 in connection with the tax compliance for client's gifts and estates. Further, Mr. Kassimir is the owner and President of Maurice Kassimir & Associates, P.C. ("MKA"). MKA entered into a formal sublease arrangement with CBIZ effective January 1, 2009<sup>1</sup>. Neither Mr. Kassimir nor his firm has any connection with the Receiver in the Amerindo case or any case in which Ian Gazes has engaged CBIZ.

Mr. Kassimir and his staff will not be involved in the CBIZ engagement related to Amerindo in any capacity and CBIZ will not be discussing or sharing any information with Mr. Kassimir or his law firm. Further, CBIZ and Mr. Kassimir have never discussed the Amerindo cases or related claims with CBIZ or the Receiver except in regard to this disclosure."

The services provided by Mr. Kassimir to Ms. Cates are totally unrelated and have nothing to do with Mr. Kassimir's arrangement with CBIZ. Further, CBIZ is not privy to Mr. Kassimir's client list and his services unrelated to estate related matters we refer to him.

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<sup>1</sup> CBIZ acquired Mahoney Cohen & Company, CPA, P.C. as of January 1, 2009. Upon information and belief, Mahoney Cohen & Company, CPA, P.C. had the same arrangement with Mr. Kassimir.



CBIZ stands by its initial disclosure that the prior relationship between Mr. Kassimir and Ms. Cates including the testimony and the Amerindo entities is not a conflict. The case was never discussed prior to the Receiver proposing to engage CBIZ and will not be discussed between the professionals servicing the Receiver and Mr. Kassimir. Until receipt of Ms. Shevitz letter we had no knowledge of Mr. Kassimir's testimony.

Regards,  
CBIZ MHM, LLC

A handwritten signature in black ink, appearing to read "Esther DuVal", written over the printed name.

Esther DuVal